## **CLAIM AMENDMENTS:**

Claims 1-7 (canceled).

Claim 8 (currently amended): A steering rack according to claim 7, wherein: comprising:

a steel bar for the steering rack that contains 0.50 to 0.60% by mass of C, 0.05 to 0.5% by mass of Si, 0.2 to 1.5% by mass of Mn, 0.0005 to 0.003% by mass of B, 0.005 to 0.05% by mass of Ti, 0.0005 to 0.1% by mass of Al, and 0.002 to 0.02% by mass of N, wherein:

given D as a diameter of the steel bar, then the steel bar is adjusted in such a manner that quenched and tempered structures in a portion of the steel bar at a depth of D/4 from a surface satisfy conditions I), II), and III) as follows:

1) a sum of a tempered bainitic structure and a tempered martensitic structure accounts for 30 to 100% in area percentage,

II) a regenerated perlite structure accounts for 0 to 50% in area percentage, and
III) a sum of the tempered bainitic structure, the tempered martensitic structure,
and the regenerated perlite structure accounts for 50 to 100% in area percentage;

the steering rack includes formed using the steel bar and including a main body and a rack teeth forming portion portion, the rack teeth forming portion including plural rack teeth and provided to as part of a peripheral surface of the main body;

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a hardening layer having undergone induction quenching and tempering is provided at least to the rack teeth forming portion; and

the rack teeth forming portion has a surface hardness of 680 to 800 HV in Vickers hardness.

Claim 9 (currently amended): A steering rack according to claim 8, wherein: the main body includes a portion that opposes the rack teeth forming portion in a radius direction, and a portion present at a depth of (3/4)D (D is a diameter of the steel bar) from a surface of the portion that opposes the rack teeth forming portion in the radius direction; and

the steering rack is adjusted in such a manner that quenched and tempered structures in the portion at the depth of (3/4)0-(3/4)D satisfy conditions I), II), and III) as follows:

- I) a sum of a tempered bainitic structure and a tempered martensitic structure accounts for 30 to 100% in area percentage;
  - II) a regenerated perlite structure accounts for 0 to 50% in area percentage; and
- III) a sum of the tempered bainitic structure, the tempered martensitic structure, and the regenerated perlite structure accounts for 50 to 100% in area percentage.

Claim 10 (original): A steering rack according to claim 8, wherein: the rack teeth forming portion includes a teeth bottom portion; and

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an effective case hardened depth in the teeth bottom portion is 0.1 to 1.5 mm from a surface of the teeth bottom portion.

Claim 11 (original): A steering rack according to claim 8, wherein:

the rack teeth forming portion includes a teeth bottom portion; and
an effective case hardened depth in the teeth bottom portion is 0.3 to 1.2 mm
from a surface of the teeth bottom portion.

Claim 12 (original): A steering rack according to claim 8, wherein:

the rack teeth forming portion includes a teeth bottom portion; and
no residual ferrite is contained in the teeth bottom portion in a 0.1 mm deep
region from a surface thereof.

Claim 13-14 (canceled).